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GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 29th October, 2025

No: ET-ACST/40/2024-TIU/21310.–

(1) Background

As per condition C(vii) of the 'Bill Liyao Inaam Pao Scheme' which was launched vide Notification No : 02/41/2023-ET2(7)/19720 dated 29/09/2023. It was initially valid from 01/09/2023 to 31/08/2024 and extended vide Notification No : 02/41/2023-ET2(7)/17479 dated 16/10/2024 for one year.

(2) Extension of the Scheme

Now the scheme is further extended for one year from 01 September, 2025 to 31 August, 2026.

(3) Amendment to Prize Structure & Conditions

The D(i) of the Notification No : 02/41/2023-ET2(7)/19720 dated 29/09/2023 is amended as below:-

"The number of awards per month shall be maximum 10 per Taxation district (5 from each goods and services categories). There are 29 districts which means in total 290 prizes for whole of State shall be declared. Out of these 290 prizes, 145 prizes shall be from goods category and 145 prizes shall be from service category. The bills of goods in service category and bills of services in goods category shall be rejected."

(4) Special Bumper Draws

In Notification No : 02/41/2023-ET2(7)/19720 dated 29.09.2023 after D(iii), D(iv) is inserted as below:-

Special Bumper Draws shall be introduced on a quarterly basis, in addition to the ongoing monthly draws. The Special Bumper Draws shall be conducted in the months of July, October, January and April of the financial year.

The prize structure of the Special Bumper Draws shall comprise of a First Prize of Rs 1,00,000/-, a Second Prize of Rs 50,000/-, and a Third Prize of Rs 25,000/-. Participants uploading bills during the preceding quarter shall earn five points per bill. For instance, for the July Bumper Draw, bills uploaded between the months of

April, May and June shall be considered. A participant must secure a minimum of one hundred points in the relevant quarter to qualify for the Bumper Draw.

In the event that the number of eligible participants is less than one hundred, the Bumper Draw shall not be conducted. Each participant shall be permitted to upload a maximum of twenty bills per month. For the purpose of the Bumper Draw, the total number of bills uploaded shall be considered, irrespective of whether they pertain to goods or services.

In Notification No : 02/41/2023-ET2(7)/19720 dated 29/09/2023 after F(ii),F(iii) is inserted as below:-

For Special Bumper prize, a computerized draw of lots shall be held on quarterly basis on the 20th of the month succeeding the concerned quarter, if the 20th happens to be a holiday, then on the next working day. All bills uploaded and received from 1st day of beginning of quarter to last day of the end of quarter shall be included in the respective draw.

Explanation

For the purposes of this Scheme, a "Participant" shall mean any person having a bill/cash memo/retail invoice (sale to customers only) covering the purchases made in state of Punjab and who has uploaded the said bill on the designated portal/mobile application developed by the Department.

Any Participant found to have submitted forged, fake, or invalid bills, or to have engaged in any fraudulent activity in order to claim a reward under this Scheme, shall be disqualified forthwith. The Department reserves the right to initiate appropriate legal action under the Punjab Goods and Services Tax Act, 2017, and the Bharatiya Nyaya Sanhita, 2023, or any other applicable law.

(5) Administrative Clarification

The Excise and Taxation Commissioner, Punjab shall be the Nodal Officer for implementation, supervision, and grievance redressal under this Scheme. Any clarification, operational instruction, or procedural direction, if required, may be issued by him from time to time.

(6) Tax Deduction at Source

The value of prizes shall be subject to deduction of tax (TDS) as per the provisions of the Income Tax Act, 1961.

(7) Deemed Effective Date

The notification shall be deemed to have come into force with effect from 01 September, 2025 for the purpose of the continuity of the scheme but the amendments shall take effect from the date when the changes will be made in the "Mera Bill App".

(This issues with the approval of the competent authority obtained on the e-file).

AJIT BALAJI JOSHI
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Government of Punjab,
Department of Excise and Taxation

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